

prepare a complete and detailed statement of all receipts and disbursements made by said board from the date of its organization, which shall show in itemized form all receipts and all disbursements, and the said final report shall be signed by the members of the said board of road trustees, and shall be sworn to before some officer authorized by law to administer oaths, and a copy thereof shall be posted at the court-house door of Robeson County for thirty days, and another copy shall be filed with the road commission of Robeson County and spread upon the minutes of the said road commission.

Publication and record of statement.

It shall also be the duty of the said board of road trustees, upon the completion of their work and proceedings under this act, to turn over and deliver to the road commission of Robeson County, the minute book kept by said board of road trustees, and said minute book shall thereafter be kept on file in the office of the clerk to said road commission, and shall be carefully preserved by him and shall be at all times open to the inspection of the public.

Filing and preservation of records.

SEC. 47. At the expiration of the said period of three years next after the time of the qualification and organization of any such board of road trustees organized under the provisions of this act, it shall be the duty of said board of road trustees to pay over to the road commission of Robeson County any balance of moneys received as the proceeds of bonds sold under the provisions of this act, and which may not have been expended by the said board of road trustees in the discharge of their duty hereunder; and it shall also be the duty of the said board of road trustees to turn over and deliver to said road commission any and all teams, stock, tools, machinery or other equipment which said board may have purchased for the use of their road district under the provisions of this act; and the said board of road trustees shall submit to the said road commission, under their hands, a full and complete statement of all moneys and property turned over and delivered by said board to said road commission under the provisions of this section, and the said statement shall be recorded upon the minutes of said road commission. Any and all money, assets or property so turned over and delivered by any such board of road trustees to the road commission of Robeson County, under the provisions of this section, shall be held, kept and used by the said road commission for the use and benefit of the road district within the county which issued the bonds from which such money was realized or property purchased; and all such money, assets and property shall be used by the said commission for the use and benefit of the road district to which such property may belong.

Final settlements.

Inventories.

Appropriation of funds and property.

SEC. 48. The said board of road trustees shall have the power to make any rules or additional regulations for the proper construction of a permanent system of good roads and bridges within their road district, not inconsistent with the provisions of this act, as said board may deem necessary and advisable and for the public interest; and the said board of road trustees shall have all necessary

Power to prescribe rules and regulations.

General powers.